UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Plaintiff Joe's Jeans Subsidiary, Inc. and Joe's Jeans, Inc.

Case No. 08 CV 3248(RWS)

-V-

Rule 7.1 Statement

Defendant

Maggy London International, Ltd.

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for <a href="Maggy London International">Maggy London International</a>, Ltd. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

THERE ARE NONE.

Date: 4/30/08

Signature of Attorney

Attorney Bar Code: TF 0785